

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In Re: : Chapter 11  
 : Lead Case No. 00-42719 (SB)  
JACOM COMPUTER SERVICES, INC., :  
UNICAPITAL CORPORATION, *et al.*, : Case Nos. 00-42719 (SB) and 00-42720 (SB)  
 :  
Debtors. : (Jointly Administered)  
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**FINAL DECREE CLOSING CHAPTER 11 CASES OF  
UNICAPITAL CORPORATION AND JACOM COMPUTER SERVICES, INC.**

Upon the application of Richard Cannon, Liquidating Trustee for the UniCapital Liquidating Trust, as successor Disbursing Agent to UniCapital Corporation (the “Liquidating Trust” or “UniCapital”) and Jacom Computer Services, Inc. (“Jacom”), dated December 13, 2006, for a final decree closing their chapter 11 cases, pursuant to Section 350(a) of the Bankruptcy Code and Rule 3022 of the Federal Rules of Bankruptcy Procedure; and notice of the application having been given to (i) the Office of the United States Trustee, (ii) Bank of America, N.A., as Agent under the Debtors’ pre-petition revolving credit facility, (iii) Togut, Segal & Segal, LLP, counsel to the former Official Committee of Unsecured Creditors, and (iv) all parties who have filed a notice of appearance and request for service of documents in these cases; and no further notice of the application being necessary or required; and it appearing that all distributions and transfers of property required under the Debtor’s Second Amended and Restated Plan of Reorganization, as Modified (the “Plan”) have been made, the Plan has been substantially consummated and there are no motions, contested matters or adversary proceedings

pending in this Court relating to the chapter 11 cases of UniCapital and Jacom; and it further appearing that their chapter 11 cases have been fully administered; and after due deliberation and good cause having been shown, it is hereby

ORDERED that the chapter 11 cases of UniCapital Corporation (Case No. 00-42720) and Jacom Computer Services, Inc. (Case No. 00-42719) are hereby closed as of the date of this Order and that a final decree is hereby granted for their chapter 11 cases.

Dated: New York, New York  
December 20, 2006

/s/ STUART M. BERNSTEIN  
Hon. Stuart M. Bernstein  
United States Bankruptcy Judge